

Instructions for Form FTB 3563

Automatic Extension for Fiduciaries

General Information

California does not require the filing of written extensions. If the estate or trust cannot file Form 541, California Fiduciary Income Tax Return, by the due date, the estate or trust is granted an automatic six month extension. If the tax return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15, 2001 (calendar year), the extension will apply.

Only use form FTB 3563 if:

- The estate or trust cannot file Form 541 by the original due date; **and**
- Tax is owed for 2000.

Use the worksheet below to determine if tax is owed.

- If **tax is not owed**, there is nothing to file at this time and no need to complete or mail this voucher.
- If **tax is owed**, complete the voucher below. Mail in the voucher along with your check or money order to the Franchise Tax Board by the 15th day of the 4th month (fiscal year), or April 16, 2001 (calendar year) to avoid late payments.

Note: Nonexempt charitable trusts (as described in Internal Revenue Code Section 4947(a)(1)), exempt pension trusts, and simple trusts (that

have a letter from the Franchise Tax Board authorizing the exempt status) use FTB 3539, Payment Voucher for Automatic Extension for Corporations and Exempt Organizations.

Penalties and Interest

An extension of time to file the return is not an extension of time to pay the tax. If the estate or trust fails to pay its total tax liability by the original date of the tax return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, 100% of the estate's or trust's tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year (fiscal year), or April 16, 2001 (calendar year). If after the tax return's due date has passed, the estate or trust finds that its estimate of tax due was too low, the estate or trust should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay the estimated additional tax with another form FTB 3563 voucher.

If the estate's or trust's fiduciary tax return is not filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or October 15, 2001 (calendar year), the automatic extension will not apply and a late filing penalty and interest will be assessed from the original due date of the tax return.

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1	Total tax the estate or trust expects to owe. This is the amount you expect to enter on Form 541, line 27, or Form 541-QFT, line 27	1	
2	Payments and credits:		
a	California income tax withheld	2a	
b	California estimated tax payments and amount applied from the 1999 Form 541 or Form 541-QFT	2b	
c	Other payments and credits, including any tax payments made with any previous form FTB 3563 voucher	2c	
3	Total tax payments and credits. Add line 2a, line 2b, and line 2c	3	
4	Tax due. Subtract line 3 from line 1	4	

• If the amount on line 3 is more than the amount on line 1, the estate or trust has no tax due. **DO NOT MAIL THE PAYMENT VOUCHER.**

• If the amount on line 1 is more than the amount on line 3, subtract line 3 from line 1. This is the estate's or trust's tax due. Enter the result on line 4 and in the "Amount of payment" box on the form FTB 3563 voucher below. Fill in the estate's or trust's name, address, and federal employer identification number (FEIN). Separate the voucher from this page where it says "DETACH HERE." Make a check or money order payable to "Franchise Tax Board," and write the FEIN and "2000 FTB 3563" on it. Mail the check or money order and the voucher to:

FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0051

• If the tax return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year), or by October 15, 2001 (calendar year), the extension will apply.

Save the completed worksheet as a permanent part of the estate's or trust's tax records along with the copy of the tax return.

DETACH HERE

TAXABLE YEAR	Payment Voucher for	CALIFORNIA FORM
2000	Automatic Extension for Fiduciaries	3563 (541)
For calendar year 2000 or fiscal year beginning month _____ day _____ year 2000, and ending month _____ day _____ year _____		
Name of estate or trust		FEIN
Name and title of fiduciary		
Present address (number and street including suite number, PO Box, or rural route)		PMB no.
City, town, or post office		State ZIP Code
IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM		Amount of payment
MAIL TO: FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0051		(Calendar year — Due April 16, 2001)

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FTB 3563 2000